

Coopers
& Lybrand

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

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your reference

our reference

The Directors
Gehe UK plc
Sapphire Court
Walsgrave Triangle
COVENTRY
CV2 2TX

COMPANY NO: 758153
AAU RETAIL PHARMACY LIMITED.

29 July 1998

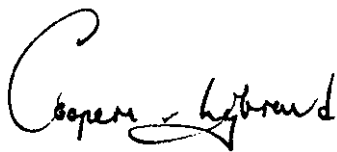
Dear Sirs

Letter of resignation as auditors - Gehe UK plc and its subsidiary companies (listed in the attachment)

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of Gehe UK plc and its subsidiary companies with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the companies that we consider should be brought to the attention of any of the companies' members or creditors.

Yours faithfully



Coopers & Lybrand



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 2AN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of the Ernst & Young Global Limited liability association incorporated in Switzerland.

Gehe UK plc and its subsidiary companies

Attachment

Coopers & Lybrand resigned from the following companies and the directors are to appoint PricewaterhouseCoopers (18 companies):

AAH Builders Supplies Limited (587709)
AAH Consumer Products Limited (1277170)
AAH Eighteen Limited (2838604)
AAH Meditel Limited (513073)
AAH Packed Products Limited (504796)
AAH Pharmaceuticals Limited (123458)
AAH plc (190705)
AAH Retail Pharmacy Limited (758153)
AAH Subsidiaries Limited (244282)
CMR Holdings UK Limited (2616278)
C Piers & Son Limited (1317808)
Gehe Invest plc (3155229)
Gehe UK plc (3011757)
I H Bradshaw Limited (463500)
Medi-chem (Congleton) Limited (2633807)
RS Glynn Limited (2518593)
So ngcrest Limited (1367455)
Statim Finance Limited (1865147)